

IC 6-1.1-33.5

Chapter 33.5. Department of Local Government Finance Division of Data Analysis

IC 6-1.1-33.5-1

Establishment of division

Sec. 1. A division of the department of local government finance is established, to be known as the division of data analysis.

As added by P.L.198-2001, SEC.82.

IC 6-1.1-33.5-2

Electronic data base; software; data analysis; studies; reports

Sec. 2. The division of data analysis shall do the following:

(1) Compile an electronic data base that includes the following:

(A) The local government data base.

(B) Information on sales of real and personal property, including nonconfidential information from sales disclosure forms filed under IC 6-1.1-5.5.

(C) Personal property assessed values and data entries on personal property return forms.

(D) Real property assessed values and data entries on real property assessment records.

(E) Information on property tax exemptions, deductions, and credits.

(F) Any other data relevant to the accurate determination of real property and personal property tax assessments.

(2) Make available to each county and township software that permits the transfer of the data described in subdivision (1) to the division in a uniform format through a secure connection over the Internet.

(3) Analyze the data compiled under this section for the purpose of performing the functions under section 3 of this chapter.

(4) Conduct continuing studies of personal and real property tax deductions, abateements, and exemptions used throughout Indiana. The division of data analysis shall, before May 1 of each even-numbered year, report on the studies at a meeting of the budget committee and submit a report on the studies to the legislative services agency for distribution to the members of the legislative council. The report must be in an electronic format under IC 5-14-6.

As added by P.L.198-2001, SEC.82. Amended by P.L.28-2004, SEC.63; P.L.64-2004, SEC.14.

IC 6-1.1-33.5-3

Additional studies and reports

Sec. 3. The division of data analysis shall:

(1) conduct continuing studies in the areas in which the department of local government finance operates;

(2) make periodic field surveys and audits of:

(A) tax rolls;

- (B) plat books;
- (C) building permits;
- (D) real estate transfers; and
- (E) other data that may be useful in checking property valuations or taxpayer returns;
- (3) make test checks of property valuations to serve as the bases for special reassessments under this article;
- (4) conduct biennially a coefficient of dispersion study for each township and county in Indiana;
- (5) conduct quadrennially a sales assessment ratio study for each township and county in Indiana;
- (6) compute school assessment ratios under IC 6-1.1-34; and
- (7) report annually to the executive director of the legislative services agency, in an electronic format under IC 5-14-6, the information obtained or determined under this section for use by the executive director and the general assembly, including:
 - (A) all information obtained by the division of data analysis from units of local government; and
 - (B) all information included in:
 - (i) the local government data base; and
 - (ii) any other data compiled by the division of data analysis.

As added by P.L.198-2001, SEC.82. Amended by P.L.192-2002(ss), SEC.45; P.L.256-2003, SEC.28; P.L.28-2004, SEC.64.

IC 6-1.1-33.5-4

Powers of division

Sec. 4. To perform its duties, the division of data analysis may do the following:

- (1) Request access to any local or state official records.
- (2) Secure information from the federal government or from public or private agencies.
- (3) Inspect a person's books, records, or property.
- (4) Conduct a review of either all or a random sampling of personal or real property assessments.
- (5) Employ professional appraisal firms to assist in making test checks of property valuations.
- (6) Recommend changes in property tax administration.
- (7) Use any other device or technique to equalize tax burdens or to implement this chapter.

As added by P.L.198-2001, SEC.82.

IC 6-1.1-33.5-5

Confidentiality of information

Sec. 5. Information that has been provided to the legislative services agency or the division of data analysis by the federal government or by a public agency is subject to the provider's rules, if any, that concern the confidential nature of the information.

As added by P.L.198-2001, SEC.82.

IC 6-1.1-33.5-6

Review; special reassessments

Sec. 6. (a) With respect to any township or county for any year, the department of local government finance may initiate a review to determine whether to order a special reassessment under this chapter. The review may apply to real property or personal property, or both.

(b) If the department of local government finance determines under subsection (a) of this chapter to initiate a review with respect to the real property within a township or county, or a portion of the real property within a township or county, the division of data analysis of the department shall determine for the real property under consideration and for the township or county the variance between:

- (1) the total assessed valuation of the real property within the township or county; and
- (2) the total assessed valuation that would result if the real property within the township or county were valued in the manner provided by law.

(c) If the department of local government finance determines under subsection (a) of this chapter to initiate a review with respect to personal property within a township or county, or a part of the personal property within a township or county, the division of data analysis of the department shall determine for the personal property under consideration and for the township or county the variance between:

- (1) the total assessed valuation of the personal property within the township or county; and
- (2) the total assessed valuation that would result if the personal property within the township or county were valued in the manner provided by law.

(d) The determination of the department of local government finance under section 2 or 3 of this chapter must be based on a statistically valid assessment ratio study.

(e) If a determination of the department of local government finance to order a special reassessment under this chapter is based on a coefficient of dispersion study, the department shall publish the coefficient of dispersion study for the township or county in accordance with IC 5-3-1-2(j).

(f) If:

- (1) the variance determined under subsection (b) or (c) exceeds twenty percent (20%); and
- (2) the department of local government finance determines after holding hearings on the matter that a special reassessment should be conducted;

the department shall contract for a special reassessment to be conducted to correct the valuation of the property.

(g) If the variance determined under subsection (b) or (c) is twenty percent (20%) or less, the department of local government finance shall determine whether to correct the valuation of the property under:

- (1) IC 6-1.1-4-9 and IC 6-1.1-4-10; or

(2) IC 6-1.1-14.

(h) The department of local government finance shall give notice to a taxpayer, by individual notice or by publication at the discretion of the department, of a hearing concerning the department's intent to cause the assessment of the taxpayer's property to be adjusted under this section. The time fixed for the hearing must be at least ten (10) days after the day the notice is mailed or published. The department may conduct a single hearing under this section with respect to multiple properties. The notice must state:

- (1) the time of the hearing;
- (2) the location of the hearing; and
- (3) that the purpose of the hearing is to hear taxpayers' comments and objections with respect to the department's intent to adjust the assessment of property under this chapter.

(i) If the department of local government finance determines after the hearing that the assessment of property should be adjusted under this chapter, the department shall:

- (1) cause the assessment of the property to be adjusted;
- (2) mail a certified notice of its final determination to the county auditor of the county in which the property is located; and
- (3) notify the taxpayer as required under IC 6-1.1-14.

(j) A reassessment or adjustment may be made under this section only if the notice of the final determination is given to the taxpayer within the same period prescribed in IC 6-1.1-9-3 or IC 6-1.1-9-4.

(k) If the department of local government finance contracts for a special reassessment of property under this chapter, the department shall forward the bill for services of the reassessment contractor to the county auditor, and the county shall pay the bill from the county reassessment fund.

As added by P.L.198-2001, SEC.82.

IC 6-1.1-33.5-7

Expenditure reports by political subdivision; per capita information; Internet publication

Sec. 7. (a) Not later than May 1 of each calendar year, the division of data analysis shall:

- (1) prepare a report that includes:
 - (A) each political subdivision's total amount of expenditures per person during the immediately preceding calendar year, based on the political subdivision's population determined by the most recent federal decennial census; and
 - (B) based on the information prepared for all political subdivisions under clause (A), the highest, lowest, median, and average amount of expenditures per person for each type of political subdivision throughout Indiana.
- (2) post the report on the web site maintained by the department of local government finance; and
- (3) file the report:
 - (A) with the governor; and

(B) in an electronic format under IC 5-14-6 with the general assembly.

The report must be presented in a format that is understandable to the average individual and that permits easy comparison of the information prepared for each political subdivision under subdivision (1)(A) to the statewide information prepared for that type of political subdivision under subdivision (1)(B).

(b) The department of local government finance shall organize the report under subsection (a) to present together the information derived from each type of political subdivision.

As added by P.L.199-2005, SEC.14.